

Fill in this information to identify the case:

Debtor name **Comer Enterprises, Inc.**
 United States Bankruptcy Court for the: **EASTERN DISTRICT OF PENNSYLVANIA**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Advance Merchant Services LLC 116 Nassau Street, 8th Floor New York, NY 10038		Loan	Contingent Unliquidated Disputed			\$317,860.69
Advantage Capital, Inc. 30 Broad Street New York, NY 10004		loan	Contingent Unliquidated Disputed			\$650,000.00
Advantage Capital, Inc. 30 Broad Street New York, NY 10004		Loan	Contingent Unliquidated Disputed			\$373,306.12
BMF Capital 160 Pearl Street, Suite 5 New York, NY 10005		Loan	Contingent Unliquidated Disputed			\$173,662.50
Creative Capital Funding 1022 Ave M Brooklyn, NY 11230		Loan	Contingent Unliquidated Disputed			\$187,665.71
Cybecys, Inc. 5401 Ruby Drive Fairfax, VA 22030		vendor				\$165,794.40
Dazzlon Computer Services Inc. 1575 Redbud Blvd Suite 217 McKinney, TX 75069		vendor				\$146,520.00
Influx Capital LLC 26 Broadway, Suite 373 Brooklyn, NY 11201		Loan	Contingent Unliquidated Disputed			\$209,552.34
Iruka Capital Group 162 Elmora Avenue, Suite 211 Elizabeth, NJ 07202		Loan	Contingent Unliquidated Disputed			\$371,712.21

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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Mr. Advance LLC 35-12 19th Avenue, Suite 3W Astoria, NY 11105		loan	Contingent Unliquidated Disputed	\$187,375.00	\$0.00	\$187,375.00
Penn Capital Funding 1274 49th Street, Suite 455 Brooklyn, NY 11219		Loan	Contingent Unliquidated Disputed			\$563,896.26
Pennsylvania Department of Revenue Board of Appeals P.O. Box 281021 Harrisburg, PA 17128-1021		Sales/Use Tax				\$195,746.00
Qualitree Inc. 1303 Milltown Road Wilmington, DE 19808		vendor				\$92,856.00
Queen Funding, LLC 1530 Coleman Street Brooklyn, NY 11234		Loan	Contingent Unliquidated Disputed			\$190,597.42
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$200,000.00	\$0.00	\$200,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$2,631,000.00	\$1,400,000.00	\$1,231,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		credit card				\$300,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$270,000.00	\$0.00	\$270,000.00
Silver Cup Funding LLC 381 South 5th Street Brooklyn, NY 11211		Loan	Contingent Unliquidated Disputed	\$600,000.00	\$0.00	\$600,000.00

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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Vertical Focus Inc. 10 Tower Office Park, Ste 500 Woburn, MA 01801		vendor				\$150,150.00